

# KING COUNTY AUDITOR'S OFFICE

## HIGHLIGHTS OF ACCOMPLISHMENTS

### 2003 TO PRESENT



King County

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King County Auditor

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#### MISSION STATEMENT

*We conduct audits and other studies to identify ways to improve the accountability, performance, and efficiency of King County government.*

The King County Auditor's Office is an independent agency of the Metropolitan King County Council. We accomplish our mission primarily through the recommendations in our audits and studies. We also provide support to the King County Council as it makes policy and budgetary decisions, and advise county agencies in their efforts to become more accountable and cost-effective. Some of the results of our work are highlighted here.

#### LAW, SAFETY & JUSTICE

##### Jails Operational Master Plan & Integrated Security Project (ISP) Oversight

Identified the following approximate savings:

- \$3 million in ISP implementation costs.
- \$380,000 by increasing double-bunking capacity at the Regional Justice Center.
- \$2 million in potential annual operational cost efficiencies.

Developed and will continue to refine cost models for jail operations and ISP. These models enable key stakeholders to see the fiscal effects of potential changes in jail operations and policy.

##### Jail Costs Study Follow-up

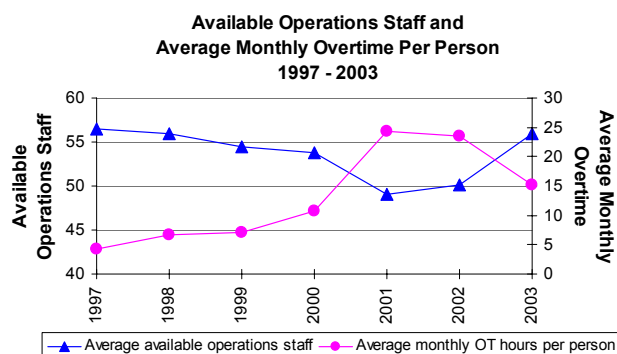
Continued to identify more cost-effective staffing approaches for the county jails. Concluded that two non-housing jail divisions – Court Detail and Intake, Transfer and Release (ITR) – lack staffing models that are linked to workload. Determined that changes in Court Detail's workload are closely related to changes in jail population levels and should be factored into any staffing model the division develops.

##### Communication Center Performance Audit Follow-up

Most recommendations from our 2002 audit have been implemented, or are in the process of being implemented. These recommendations contributed to:

- Improved 911 call-answering performance.
- \$175,000 in savings to the county's general fund by determining that the Sheriff's Office was not being fully compensated for a contracted service.
- Fewer vacancies, less staff turnover, and a 40 percent reduction in overtime.

The following chart demonstrates how available staffing levels have risen and overtime hours have dropped since the conclusion of our audit in 2001, resulting in a corresponding decrease in overtime expenditures of \$155,000.



#### GENERAL GOVERNMENT

##### Facilities Management Fund Follow-up Review

Followed up on recommendations from a previous audit of the Facilities Management Fund and found that:

- Tenant agencies have more information on the charges for landlord service provided by the Facilities Management Division.

- The rate models have been revised to allocate costs more equitably and operate more on a cost-recovery basis.
- Parking revenues are now accounted for in accordance with accounting standards and state law.

### **City/County Joint Work Plan for Partnering Opportunities and Records Storage Operations Study**

Collaborated with the Seattle City Auditor's Office to identify possible partnering arrangements that may achieve service efficiencies and cost savings.

Identified one potential partnering opportunity and three operational improvements that will increase efficiency and increase storage capacity for inactive records.

### **ADVANCING PERFORMANCE MEASUREMENT**

*The Auditor's Office continues to assist in performance measurement implementation, including:*

- ✓ *Working with council and executive staff to develop guidelines for county business plans and performance measures;*
- ✓ *Advising executive agencies on the development and use of performance measures;*
- ✓ *Developing performance measurement training for audit and council staff; and*
- ✓ *Participating as a reviewer in Association of Government Accountants' Certificate of Excellence in Service Efforts and Accomplishments Reporting program.*

### **Infrastructure Operating and Maintenance Costs Follow-up Review**

Our review found that the Information and Telecommunication Services Division:

- Improved accounting for the costs of the services it provides, resulting in more accurate charges to user agencies.
- Made its rate-setting methodology more transparent by revising the way overhead is allocated in the service rates.
- Will continue to inventory its assets annually and ensure that all assets are recorded in the fixed assets system.

### **Employee Benefits**

Determined that King County's health benefits coverage and cost-sharing approach are more generous than national averages but are in line with other Washington public employers.

Provided research and recommendations on best practices for controlling health care costs, which the Executive's Health Care Advisory Task Force is reviewing for further implementation.

### **Follow-up Review of Pacific Medical Center (PacMed) Interlocal Agreement Amendment**

Monitored development of an amendment to the county's interlocal agreement with PacMed to ensure that provisions regarding charity health care comport with the intent of the original agreement and that findings from a previous audit were addressed.

### **I-Net Performance Measures Study Follow-up**

Recommended continued reporting of many financial performance measures on a quarterly basis.

Determined that other performance measures relating to technical performance, marketing, and customer satisfaction can be reported less frequently and some measures found not to be useful and relevant can be discontinued.

### **HEALTH & HUMAN SERVICES**

#### **Food Establishment Permit Fees**

Provided an independent review and technical feedback on an analysis of food establishment permit fees conducted by the Department of Public Health. Our review clarified and supported the conclusions of the report, which recommended continuing to include investigation costs in the fees.

## PHYSICAL ENVIRONMENT

### Groundwater Protection Program

Provided the council with comprehensive information on the implementation of the 2001 groundwater protection ordinance.

On the basis of the information provided, the Regional Water Quality Committee was able to give clear 'next steps' direction to committee and program staff.

### Wastewater Treatment Division Capital Planning

Identified industry best practices in capital planning program management in order to improve:

- Analysis and oversight of capital projects.
- Access to information about capital projects.
- Communication of capital planning outcomes.

### Department of Development and Environmental Services (DDES) Permitting Best Practices

Identified best practices for public land use and building permit administration to inform ongoing improvements at DDES.

## OTHER ACCOMPLISHMENTS

The office frequently receives a variety of inquiries from the public, county officials and staff, and other

organizations. Last year, we responded to nearly 80 written inquiries related to various county programs and functions.

Provided technical assistance to and shared information with audit organizations, including Sound Transit Performance Audit Committee, Guam Public Auditor's Office, and International Audit Fellow from Indonesia.

Participated in council budget forums and a follow-up presentation of the Sheriff's Office Overtime Audit to the council's Budget and Fiscal Management Committee.

Shared information by making presentations to other professional organizations. Topics included:

- How Auditors Can Help Decision Makers Deal with Revenue Shortfalls
- Auditors' Contributions to Performance-Based Government
- Performance-Oriented Government: An Agenda for Practice and Research
- Scenario Modeling in County Government: A Case Study in Strengthening Future Planning Capability and Fiscal Oversight
- Best Practices in Controlling Rising Health Benefit Costs

## OUR STRATEGIC GOALS

- ✓ *Increase the impact of the office's studies and achieve results that are recognized as beneficial to King County government.*
- ✓ *Enhance development of the annual work program to ensure that projects are selected and completed to meet the office's mission.*
- ✓ *Enhance the production of substantive work that meets the highest professional standards of quality, integrity, and rigor.*
- ✓ *Improve the quality of communications within the office and with audit stakeholders at all stages of the audit process.*

## IDEAS WELCOMED

Please contact our office if you have any questions or suggestions. Find us on the Web for more information on the audit process, completed projects, or new studies scheduled for 2004: [www.metrokc.gov/auditor/](http://www.metrokc.gov/auditor/)

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## ALTERNATIVE FORMATS AVAILABLE UPON REQUEST

Your input is very important to us. Please take the time to fill out the  
[Highlights of Accomplishments Survey Form](#).

